

Exhibit 1

HURON CONSULTING SERVICES, LLC
EXHIBIT 1.A
SUMMARY OF HOURS AND FEES BY PROFESSIONAL
FROM JANUARY 1, 2024 THROUGH JANUARY 31, 2024

Professional	Title	Standard Rates	Hours	Standard Fees
Laura Marcero	Managing Director	\$ 1,250	13.9	\$ 17,375.00
Timothy Martin	Managing Director	\$ 1,175	3.5	\$ 4,112.50
Robert Loh	Senior Director	\$ 975	40.4	\$ 39,390.00
Kirstyn McGuinness	Director	\$ 750	1.9	\$ 1,425.00
Fernando Pena-Alfaro	Director	\$ 750	1.4	\$ 1,050.00
Holger Ericsson	Manager	\$ 650	23.6	\$ 15,340.00
Rommel Hernandez	Analyst	\$ 450	8.5	\$ 3,825.00
Total Hours and Fees for Professionals			93.2	\$ 82,517.50
Total Fees for Professionals				\$ 82,517.50
Less: 20% Holdback				\$ (16,503.50)
Total Fees for Professionals				\$ 66,014.00

HURON CONSULTING SERVICES, LLC
EXHIBIT 1.B

SUMMARY OF HOURS AND FEES BY MATTER CODE
FROM JANUARY 1, 2024 THROUGH JANUARY 31, 2024

Matter Code	Matter Category	Hours	Fees
2	Claim Analysis	6.9	\$ 6,270.00
3	Asset Analysis and Recovery	14.6	15,710.00
5	Cash Flow Analysis/Reporting	43.0	32,417.50
6	Meetings and Communications	8.9	8,695.00
7	Disclosure Statement / Plan of Reorganization	15.5	15,622.50
12	Retention and Fee Applications	4.3	3,802.50
	Total Hours and Fees by Matter Category	93.2	\$82,517.50

Average Billing Rate \$885.38

Exhibit 1.C - Time Details
Financial Advisors to the Official Committee of Unsecured Creditors

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
7	Disclosure Statement / Plan of Reorganization	Fernando Pena-Alfaro	01/02/24	Review and comment on proposed liquidation analysis prepared in support of potential plan objection.	1.4	\$ 750.00	\$ 1,050.00
3	Asset Analysis and Recovery	Laura Marcero	01/02/24	Meeting with R. Loh to review status of plan negotiations, the Debtors' waterfall projections, and claims analysis.	0.9	\$ 1,250.00	\$ 1,125.00
3	Asset Analysis and Recovery	Robert Loh	01/02/24	Meeting with L. Marcero to review status of plan negotiations, the Debtors' waterfall projections, and claims analysis.	0.9	\$ 975.00	\$ 877.50
3	Asset Analysis and Recovery	Laura Marcero	01/02/24	Review proposed liquidation analysis and outline potential revisions.	0.5	\$ 1,250.00	\$ 625.00
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/02/24	Revise potential plan objection liquidation analysis based on comments from L. Marcero.	2.1	\$ 975.00	\$ 2,047.50
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/02/24	Revise potential plan objection liquidation analysis based on comments from F. Pena-Alfaro.	2.4	\$ 975.00	\$ 2,340.00
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/02/24	Review updated draft plan objection and compare to UCC liquidation analysis.	2.4	\$ 975.00	\$ 2,340.00
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/03/24	Continue to compare draft plan objection to the most recent version of the Debtors' liquidation analysis.	1.9	\$ 975.00	\$ 1,852.50
7	Disclosure Statement / Plan of Reorganization	Robert Loh	01/03/24	Compare draft plan objection to the most recent version of the Debtors' liquidation analysis.	2.3	\$ 975.00	\$ 2,242.50
6	Meetings and Communications	Robert Loh	01/04/24	Participate on weekly UCC update call with counsel and committee members.	0.2	\$ 975.00	\$ 195.00
6	Meetings and Communications	Holger Ericsson	01/04/24	Prepare for UCC update call and outline discussion points related to cash disbursements.	0.8	\$ 650.00	\$ 520.00
6	Meetings and Communications	Holger Ericsson	01/04/24	Participate in UCC update meeting covering post-petition cash flow, GUC reserve negotiations, etc.	0.2	\$ 650.00	\$ 130.00
2	Claim Analysis	Holger Ericsson	01/04/24	Review case docket for significant filings related to claims.	0.3	\$ 650.00	\$ 195.00
6	Meetings and Communications	Rommel Hernandez	01/04/24	Participate in UCC update meeting covering post-petition cash flow, GUC reserve negotiations, etc.	0.2	\$ 450.00	\$ 90.00
6	Meetings and Communications	Laura Marcero	01/04/24	Participate on weekly UCC update call with counsel and committee members.	0.2	\$ 1,250.00	\$ 250.00
6	Meetings and Communications	Timothy Martin	01/04/24	Participate on weekly UCC update call with counsel and committee members.	0.2	\$ 1,175.00	\$ 235.00
7	Disclosure Statement / Plan of Reorganization	Laura Marcero	01/04/24	Review revised plan objection.	1.7	\$ 1,250.00	\$ 2,125.00
5	Cash Flow Analysis/Reporting	Laura Marcero	01/04/24	Review most recent cashflow update materials.	0.8	\$ 1,250.00	\$ 1,000.00
5	Cash Flow Analysis/Reporting	Timothy Martin	01/04/24	Prepare for weekly UCC update call with counsel and committee members.	0.6	\$ 1,175.00	\$ 705.00
5	Cash Flow Analysis/Reporting	Laura Marcero	01/04/24	Comment on weekly cashflow update.	0.6	\$ 1,250.00	\$ 750.00
6	Meetings and Communications	Robert Loh	01/04/24	Prepare for weekly UCC update call with counsel and committee members.	0.5	\$ 975.00	\$ 487.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/04/24	Review and revise weekly UCC update materials.	1.3	\$ 975.00	\$ 1,267.50
3	Asset Analysis and Recovery	Laura Marcero	01/05/24	Meeting with R. Loh to discuss liquidation issues and treatment of various claims.	0.6	\$ 1,250.00	\$ 750.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/05/24	Initial review of the updated cashflow results through 12/30/23.	0.9	\$ 650.00	\$ 585.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/05/24	Reconcile variances in the Debtors' cashflow model and outline follow ups for the Debtors' FA.	1.6	\$ 650.00	\$ 1,040.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/05/24	Revise updated 13 week cashflow analysis for the week ended 12/30.	1.2	\$ 650.00	\$ 780.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/05/24	Prepare UCC update materials covering the week ended 12/30.	1.3	\$ 650.00	\$ 845.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/05/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 12/30.	1.5	\$ 450.00	\$ 675.00
3	Asset Analysis and Recovery	Robert Loh	01/05/24	Meeting with L. Marcero to discuss liquidation issues and treatment of various claims.	0.6	\$ 975.00	\$ 585.00
3	Asset Analysis and Recovery	Laura Marcero	01/05/24	Review revised liquidation analyses.	1.7	\$ 1,250.00	\$ 2,125.00
7	Disclosure Statement / Plan of Reorganization	Laura Marcero	01/05/24	Additional review of revised plan objection.	1.3	\$ 1,250.00	\$ 1,625.00
5	Cash Flow Analysis/Reporting	Robert Loh	01/05/24	Review and comment on analysis of the Debtors' cash flow results through 12/30/23 and updated forecast.	1.8	\$ 975.00	\$ 1,755.00
2	Claim Analysis	Robert Loh	01/09/24	Review claims filings in advance of discussion with the Debtors.	0.4	\$ 975.00	\$ 390.00
2	Claim Analysis	Robert Loh	01/09/24	Participate in call with counsel (D. Kovsky-Apap) to update debtor revised waterfall with T. Martin and K. McGuinness.	0.3	\$ 975.00	\$ 292.50
3	Asset Analysis and Recovery	Kirstyn McGuinness	01/09/24	Participate in call with counsel (D. Kovsky-Apap) to update debtor revised waterfall with T. Martin, R. Loh (partial participation).	0.3	\$ 750.00	\$ 225.00
2	Claim Analysis	Kirstyn McGuinness	01/09/24	Review updated claims for government bar date deadline.	0.4	\$ 750.00	\$ 300.00
2	Claim Analysis	Kirstyn McGuinness	01/09/24	Participate in meeting with debtor (A. Kroll) and debtor advisors and Huron (R. Loh).	0.8	\$ 750.00	\$ 600.00
2	Claim Analysis	Kirstyn McGuinness	01/09/24	Prepare for meeting with debtor (A. Kroll) and debtor advisors regarding claims issues.	0.4	\$ 750.00	\$ 300.00
3	Asset Analysis and Recovery	Laura Marcero	01/09/24	Review follow ups from call with the Debtors' regarding proposed waterfall.	0.8	\$ 1,250.00	\$ 1,000.00
3	Asset Analysis and Recovery	Robert Loh	01/09/24	Prepare summary of call with Debtors regarding the UCC's estimate waterfall and differences with the Debtors' version.	1.3	\$ 975.00	\$ 1,267.50
3	Asset Analysis and Recovery	Timothy Martin	01/09/24	Participate in call with counsel (D. Kovsky-Apap) to update debtor revised waterfall with R. Loh and K. McGuinness.	0.3	\$ 1,175.00	\$ 352.50
3	Asset Analysis and Recovery	Timothy Martin	01/09/24	Review summary of the Debtors' waterfall proposal.	0.4	\$ 1,175.00	\$ 470.00
2	Claim Analysis	Robert Loh	01/09/24	Email correspondence with Debtors' FA regarding analysis of claims and withdrawn items.	0.7	\$ 975.00	\$ 682.50
2	Claim Analysis	Robert Loh	01/09/24	Teleconference with the Debtors regarding unsecured claims.	0.8	\$ 975.00	\$ 780.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/10/24	Initial review of the updated cashflow results through 01/06/24.	1.3	\$ 650.00	\$ 845.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/10/24	Reconcile variances in the Debtors' cashflow model and outline follow ups for the Debtors' FA.	1.7	\$ 650.00	\$ 1,105.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/10/24	Revise updated 13 week cashflow analysis for the week ended 01/06/24.	0.9	\$ 650.00	\$ 585.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/10/24	Prepare UCC update materials covering the week ended 01/06/24.	1.3	\$ 650.00	\$ 845.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/10/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 01/06.	1.5	\$ 450.00	\$ 675.00
5	Cash Flow Analysis/Reporting	Robert Loh	01/11/24	Review and comment on updated UCC presentation for the week ended 01/06/24.	0.8	\$ 975.00	\$ 780.00
6	Meetings and Communications	Robert Loh	01/12/24	Meeting with Counsel and Huron regarding reserve for unsecured claims.	0.5	\$ 975.00	\$ 487.50
6	Meetings and Communications	Laura Marcero	01/12/24	Meeting with Counsel and Huron regarding reserve for unsecured claims.	0.5	\$ 1,250.00	\$ 625.00
3	Asset Analysis and Recovery	Robert Loh	01/12/24	Prepare comparison of the updated projected waterfall (Debtors) vs. UCC estimate.	0.9	\$ 975.00	\$ 877.50
6	Meetings and Communications	Laura Marcero	01/12/24	Prepare for discussion with Counsel regarding Plan reserve issues.	0.8	\$ 1,250.00	\$ 1,000.00
12	Retention and Fee Applications	Holger Ericsson	01/12/24	Preparation of December 2023 monthly fee statement.	1.2	\$ 650.00	\$ 780.00
6	Meetings and Communications	Robert Loh	01/12/24	Prepare for discussion with Troutman regarding reserve issues.	1.4	\$ 975.00	\$ 1,365.00
3	Asset Analysis and Recovery	Robert Loh	01/12/24	Revise liquidation/claims analysis based on discussions with counsel.	2.1	\$ 975.00	\$ 2,047.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/17/24	Review updated weekly UCC presentation materials.	0.4	\$ 975.00	\$ 390.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/17/24	Initial review of the updated cashflow results through 01/13/24.	0.8	\$ 650.00	\$ 520.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/17/24	Revise updated 13 week cashflow analysis for the week ended 01/13/24.	1.6	\$ 650.00	\$ 1,040.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/17/24	Prepare UCC update materials covering the week ended 01/13/24.	0.9	\$ 650.00	\$ 585.00
6	Meetings and Communications	Holger Ericsson	01/17/24	Outline UCC presentation notes for discussion with R. Loh.	0.7	\$ 650.00	\$ 455.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/17/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 01/13.	2.0	\$ 450.00	\$ 900.00
5	Cash Flow Analysis/Reporting	Robert Loh	01/17/24	Review and comment on weekly UCC update materials.	1.2	\$ 975.00	\$ 1,170.00
12	Retention and Fee Applications	Robert Loh	01/18/24	Preparation of Huron's December 2023 monthly fee application.	1.7	\$ 975.00	\$ 1,667.50
12	Retention and Fee Applications	Robert Loh	01/19/24	Initial preparation of Huron's Second Interim Fee Application covering the period October - December 2023.	0.5	\$ 975.00	\$ 487.50
12	Retention and Fee Applications	Robert Loh	01/22/24	Continue preparation of Huron's Second Interim Fee Application covering the period October - December 2023.	0.9	\$ 975.00	\$ 877.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/24/24	Preliminary review of the weekly UCC update materials for the week ended 01/20/24.	1.2	\$ 975.00	\$ 1,170.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/24/24	Initial review of the updated cashflow results through 01/20/24.	0.8	\$ 650.00	\$ 520.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/24/24	Revise updated 13 week cashflow analysis for the week ended 01/20/24.	1.3	\$ 650.00	\$ 845.00

Exhibit 1.C - Time Details
Financial Advisors to the Official Committee of Unsecured Creditors

Task Code	Task Code Description	Professional	Date	Description	Hours	Rate	Amount
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/24/24	Prepare UCC update materials covering the week ended 01/20/24.	1.4	\$ 650.00	\$ 910.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/24/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 01/20.	1.5	\$ 450.00	\$ 675.00
5	Cash Flow Analysis/Reporting	Timothy Martin	01/24/24	Review weekly UCC update materials.	0.8	\$ 1,175.00	\$ 940.00
6	Meetings and Communications	Robert Loh	01/25/24	Participate on weekly UCC update call with counsel and committee members.	0.3	\$ 975.00	\$ 292.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/25/24	Prepare for weekly UCC update meeting and outline talking points.	0.7	\$ 975.00	\$ 682.50
6	Meetings and Communications	Robert Loh	01/25/24	Call with Troutman in advance of weekly UCC update call to discuss cash flow results and GUC reserve issues.	0.5	\$ 975.00	\$ 487.50
5	Cash Flow Analysis/Reporting	Robert Loh	01/25/24	Prepare for meeting with Troutman to review cashflow results and GUC reserve.	1.3	\$ 975.00	\$ 1,267.50
5	Cash Flow Analysis/Reporting	Laura Marcero	01/25/24	Prepare for weekly UCC call and discussions with Troutman related to GUC issues.	1.4	\$ 1,250.00	\$ 1,750.00
6	Meetings and Communications	Laura Marcero	01/25/24	Participate on weekly UCC update call with counsel and committee members.	0.3	\$ 1,250.00	\$ 375.00
6	Meetings and Communications	Laura Marcero	01/25/24	Call with Troutman in advance of weekly UCC update call to discuss cash flow results and GUC reserve issues.	0.5	\$ 1,250.00	\$ 625.00
6	Meetings and Communications	Rommel Hernandez	01/25/24	Participate in UCC update meeting covering post-petition cash flow, GUC reserve negotiations, etc.	0.3	\$ 450.00	\$ 135.00
6	Meetings and Communications	Timothy Martin	01/25/24	Call with Troutman in advance of weekly UCC update call to discuss cash flow results and GUC reserve issues.	0.5	\$ 1,175.00	\$ 587.50
6	Meetings and Communications	Timothy Martin	01/25/24	Participate on weekly UCC update call with counsel and committee members.	0.3	\$ 1,175.00	\$ 352.50
5	Cash Flow Analysis/Reporting	Timothy Martin	01/25/24	Review weekly update materials in advance of call with counsel.	0.4	\$ 1,175.00	\$ 470.00
3	Asset Analysis and Recovery	Robert Loh	01/26/24	Revise liquidation/claims analysis based on discussions with counsel.	2.1	\$ 975.00	\$ 2,047.50
2	Claim Analysis	Robert Loh	01/29/24	Email correspondence with Debtors regarding unsecured claims matrix.	0.3	\$ 975.00	\$ 292.50
2	Claim Analysis	Robert Loh	01/30/24	Preliminary review of the Debtors' claims action classification analysis.	1.1	\$ 975.00	\$ 1,072.50
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/30/24	Initial review of the updated cashflow results through 01/27/24.	0.9	\$ 650.00	\$ 585.00
5	Cash Flow Analysis/Reporting	Robert Loh	01/31/24	Review and revise weekly UCC update materials for the period ended 01/27/24.	0.6	\$ 975.00	\$ 585.00
2	Claim Analysis	Robert Loh	01/31/24	Prepare analysis of claims follow up items for review by the Debtors' FA.	1.4	\$ 975.00	\$ 1,365.00
3	Asset Analysis and Recovery	Robert Loh	01/31/24	Meeting with L. Marcero to review recent financial results and plan negotiation status.	0.6	\$ 975.00	\$ 585.00
3	Asset Analysis and Recovery	Laura Marcero	01/31/24	Meeting with R. Loh to review recent financial results and plan negotiation status.	0.6	\$ 1,250.00	\$ 750.00
5	Cash Flow Analysis/Reporting	Laura Marcero	01/31/24	Review weekly UCC update materials.	0.7	\$ 1,250.00	\$ 875.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/31/24	Revise updated 13 week cashflow analysis for the week ended 01/27/24.	1.8	\$ 650.00	\$ 1,170.00
5	Cash Flow Analysis/Reporting	Holger Ericsson	01/31/24	Prepare UCC update materials covering the week ended 01/27/24.	0.7	\$ 650.00	\$ 455.00
5	Cash Flow Analysis/Reporting	Rommel Hernandez	01/31/24	Update the Debtors' weekly cash flow projections based on updates included in weekly reporting package through 01/27.	1.5	\$ 450.00	\$ 675.00

TOTAL 93.2 \$ 82,517.50

**EXHIBIT 1.D - MONTHLY EXPENSE DETAIL
FROM JANUARY 1, 2024 THROUGH JANUARY 31, 2024**

EXPENSE DESCRIPTION	VENDOR/PROVIDER	AMOUNT
Electronic Docket Searches, Document Retrieval	PACER Service Center	\$ 37.80
Total:		\$ 37.80